Form 2848 (Rev. July 1976) Department of the Treasury Internal Revenue Service

Power of Attorney

(See the separate Instructions for Forms 2848 and 2848-D.)

Name identifying number and address including 7IP code of taxpaver(s)

Name, identifying number, and address including ZIP code of taxpayer(s)	
hereby appoints (Name, address including ZIP code, and telephone number of appointee(s)) (See Treasury Department Circu No. 230 as amended (31 C.F.R. Part 10), Regulations Governing the Practice of Attorneys, Certified Public Accountants, a Enrolled Agents before the Internal Revenue Service, for persons recognized to practice before the Internal Revenue Service	and
as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service for the following Internal Revenue tax matters (specify the type(s) of tax and year(s) or period(s) (date of death if estate tax)):	nal
The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and perform on behalf of the taxpayer(s) the following acts for the above tax matters: (Strike through any of the following which are not granted.) To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, interest. (See "Refund checks" on page 2 of the separate instructions.)	
To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax a waivers of notice of disallowance of a claim for credit or refund. To execute consents extending the statutory period for assessment or collection of taxes. To execute closing agreements under section 7121 of the Internal Revenue Code. To delegate authority or to substitute another representative.	and
Other acts (specify)	ove
and	
This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the same Inter- Revenue Service office for the same matters and years or periods covered by this form, except the following:	nal
(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of earlier powers and authorizations.)	****
Signature of or for taxpayer(s) If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute to power of attorney on behalf of the taxpayer.	this
(Signature) (Title, if applicable) (Date)	P
(Signature) (Title, if applicable) (Date)	~~~

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NOTARIAL SEAL

(If required)

(Date)

If the power of attorney is granted to an attorney, certified public accountant, or enrolled agent, this declaration must be completed.

I declare that I am not currently under suspension or disbarment from practice before the Internal Revenue Service, that I am aware of Treasury Department Circular No. 230 as amended (31 C.F.R. Part 10), Regulations Governing the Practice of Attorneys, Certified Public Accountants, and Enrolled Agents before the Internal Revenue Service, and that:

I am a member in good standing of the bar of the highest court of the jurisdiction indicated below; or I am duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or I am enrolled as an agent pursuant to the requirements of Treasury Department Circular No. 230.

Designation (Attorney, C.P.A., or Agent)	Jurisdiction (State, etc.) or Enrollment Card Number	Signature	Date
e witnessed or nota overning the Practic	rized below. (See Tre e of Attorneys, Certif	rson other than an attorney, certified public accour asury Department Circular No. 230 as amended (ied Public Accountants, and Enrolled Agents befor Internal Revenue Service.)	31 C.F.R. Part 10), Regulations
The person(s) si	gning as or for the ta	xpayer(s): (Check and complete one.)	
is/are known	n to and signed in the pres	sence of the two disinterested witnesses whose signatures ap	ppear here:
		(Signature of Witness)	(Date)
		(Signature of Witness)	(Date)
appeared thi	s day before a notary pub	lic and acknowledged this power of attorney as a voluntary ac	ct and deed.

(Signature of Notary)